



*Anyone claiming to be aggrieved by the actions of the assessor has the right to an appeal before the Board of Assessment Appeals.*

Appeals must be presented to the Board of Assessment Appeals (BAA) at one of its March or September meetings. The BAA meets in September each year to hear **ONLY** Motor Vehicle Appeals. All other matters must be taken up at meetings held during the month of March.

**September Meetings:** The BAA will advertise the date of its September meeting in a local newspaper. The September meeting is for Motor Vehicles only. Taxpayers should appear with their vehicle and/or any evidence or documentation to support their claim. Appeals are handled on a first-come, first-serve basis.

**March Meetings:** In order to be heard by the BAA at its March meeting, you must file a written appeal with an **original signature in blue ink**, to the **Assessor's Office, 761 Old Main Street, Rocky Hill, CT, no later than close of business on Friday, February 19, 2016**. The BAA will receive all applications and schedule their meetings accordingly. If you are submitting an appraisal or other similar evidence, you must submit a copy along with your application. Once you have made application to the BAA, you will be notified in writing where and when to appear for your hearing.

#### **APPEALS PROCEDURE**

- √ Appear at the time and place prescribed by the BAA – (Please be on time)
- √ You **MUST** complete a separate form for each property you wish to appeal
- √ If you cannot or do not wish to appear, have your attorney or agent appear as your representative (Written authorization required)
- √ The BAA will not reschedule an appointment without good cause and **only** if another time is available
- √ **NOTE:** Unless you receive written confirmation of a rescheduled appointment, you or your agent must appear at the time and place first prescribed by the BAA
- √ **FAILURE TO APPEAR MAY RESULT IN A DEFAULT – Denial of your appeal**
- √ You will be sworn under oath to be truthful in answering questions concerning your property
- √ You will have the opportunity to present evidence (appraisals, photographs, reports, etc.)
- √ You will be allowed to question the assessor regarding the assessment of your property
- √ **Remember** – It is your responsibility to prove your appeal
- √ An appraisal by a qualified appraiser is not required, but is recommended
- √ You must pay your taxes as they come due or interest and penalties will be applied
- √ Consult with the **Tax Collector** for payment instructions while your appeal is pending
- √ Notice of the Board's decision will be mailed to the **property owner** unless otherwise requested in writing by appellant.

*For further information you may wish to review the Connecticut General Statutes as amended, relative to appeal rights. Below is a list of just some of those laws for your convenience. NOTE: **We do not provide legal advice, however we want you to be well informed of your appeal rights.** For a complete listing of applicable laws and competent, proper legal advice, we urge you to consult with an attorney.*

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#### **Connecticut General Statutes**

##### **Section**

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| 12-110  | Sessions of the board of assessment appeals.  |
| 12-111  | Appeals of the board of assessment appeals.   |
| 12-112  | Limit of time for appeals.  |
| 12-113  | When board of assessment appeals may reduce lists. (as amended)   |
| 12-114  | Board of assessment appeals to impose a penalty if reducing the assessment of a taxpayer who did not file a personal property declaration. (as amended) |
| 12-115  | Board of assessment appeals may make supplemental additions to grand lists.   |
| 12-117a | Appeals from boards of tax review or boards of assessment appeals.  |
| 12-119  | Remedy when property wrongfully assessed.   |

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All information and correspondence with the BAA should be directed to:  
Board of Assessment Appeals  
Mike Casparino, Chairman  
Assessor's Office  
761 Old Main Street  
Rocky Hill, CT 06067  
860-258-2722